



ఆంధ్రప్రదేశ్ రాజపత్రము
THE ANDHRA PRADESH GAZETTE
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PART I EXTRAORDINARY

No.498

AMARAVATI, TUESDAY, MAY 16, 2023

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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017- CERTAIN
AMENDMENTS TO GO.MS.NO.33, REVENUE (CT-II) DEPARTMENT, DATED.
24.01.2018.

[G.O.Ms.No.215, Revenue (Commercial Taxes), 16th May, 2023.]

NOTIFICATION

In exercise of the powers conferred by section 128 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) (hereinafter referred to as the said Act), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government issued in Go.Ms.No.33, Revenue (CT-II) Department, dated 24.01.2018 namely:-

AMENDMENT

In the said notification, after the sixth proviso, the following proviso shall be inserted, namely: —

"Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of State tax payable in the said return is nil, for the registered persons who fail to furnish the return in FORM GSTR-4 for the quarters from July, 2017 to March, 2019 or for the Financial years from 2019-20 to 2021-22 by the due date but furnish the said return between the period from the 1st day of April, 2023 to the 30th day of June, 2023."

M GIRIJA SHANKAR,

Secretary to Government (CT) Finance.

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